MYSORE ACT No. XX OF 1950.

THE MYSORE ELECTRICITY (TAXATION ON CONSUMPTION) ACT, 1950.

(AS AMENDED BY ACT 10 OF 1954.)

(Received the assent of His Highness the Maharaja on the Fifth day of October 1950.)

An Act to provide for the levy of a tax on the consumption of electrical energy in [1][the State of Mysore except Bellary District].

Preamble.

WHEREAS it is expedient to provide for the levy of a tax on the consumption of electrical energy supplied by the Electrical Department of the State Government;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Electricity (Taxation on Consumption) Act, 1950.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "consumer" includes a local authority, company or other person who consumes energy supplied by the Electrical Department of the State Government;

(2) "energy" means electrical energy;

(3) "prescribed" means prescribed by rules made under this Act.

Levy of tax on consumption of energy.

3. Subject to the provisions of this Act, every consumer shall pay every month to the State Government, at such time and in such manner as may be prescribed, a tax calculated at a rate not exceeding [2][four pies per unit] of energy as may, from time to time, by notification in the *Mysore Gazette*, be specified by the State Government, on

1. *See* the Mysore Adaptation of Laws Order, 1953.
2. Substituted by Act 10 of 1954

and in respect of all energy consumed by the said consumer during the previous month.

Arrears of tax recoverable as an arrear of land revenue.

4. The tax payable under this Act which remains unpaid, shall be recoverable as an arrear of land revenue.

Power of State Government to notify exemptions and reductions of tax.

5. The State Government may, by notification in the *Mysore Gazette*, make an exemption or reduction in rate in respect of the tax payable under this Act—

(i) on energy supplied for any specified purpose; or

(ii) by any specified consumer or class of consumers.

Power to make rules.

6. The State Government may, by notification in the *Mysore Gazette*, make rules to carry out the purposes of this Act.

Repeal and savings.

7. The Mysore Electricity (Taxation on Consumption) Ordinance, 1950, (Mysore Ordinance No. IV of 1950), is hereby repealed. But any rules made, any notification issued, anything done and any action taken in exercise of any power conferred by or under the said Ordinance shall be deemed to have been made, issued, done or taken in exercise of the powers conferred by or under this Act, as if this Act had come into force on the first day of July, 1950.